



550.1700

STATE OF CALIFORNIA

STATE BOARD OF EQUALIZATION

December 4, 1951

Attention:

Gentlemen:

In answer to your letter of November 5 we advise that if you sell vitamin pills as part of meals sold to employees that sales tax will not apply, provided the sale of the meals qualifies for the exemption for which provisions is made in Section 6363 of the Sales and Use Tax Law and more fully explained in Ruling 53(F).

It is assumed that as an employee organization you sell meals to employees which thus fall within the exemption. If, however, you sell vitamin pills to your employees or others not as a part of meals, the sale tax will apply since vitamin pills are expressly excluded from the definition of food products in Section 6359 of the Sales and Use Tax Law.

Very truly yours,

E. H. Stetson
Tax Counsel

EHS:ph